

**Long-Term Temporary Duty Guide
For Department of
Labor Employees**

U.S. Department of Labor
Office of the Chief Financial Officer

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**LONG-TERM TEMPORARY DUTY GUIDE
FOR DOL EMPLOYEES**

I.	Introduction	1
II.	Temporary Change of Station (TCS)	3
III.	Two Relocation Moves with Temporary Duty	4
IV.	Lodgings-Plus at GSA Maximum Rate	5
V.	Reduced Per Diem	6
VI.	Weekly or Monthly Rentals - Computation of Lodging Costs	7
VII.	Per Diem Allowances for Use of a Recreational Vehicle for Lodging	7
VIII.	Use of Contracts and Purchase Orders	8
IX.	Travel Assignment Canceled Before Commencement	8
X.	Temporary Duty Curtailed, Canceled, or Interrupted for the Benefit of the Government	8

XI. Forfeited Rental Deposits 9

XII. Temporary Duty Interrupted for Benefit of Employee 9

XIII. Return to Official Station for Weekends, Holidays and Other
Nonworkdays 9

XIV. Interruption Due to Illness or Injury or a Personal Emergency
Situation 11

XV. Use of Government-Owned or -Leased Vehicles 11

XVI. Tax Considerations 11

XVII. Vouchering 12

XVIII. Additional Information 12

I. Introduction

This guide provides Department of Labor managers and employees a summary of the pertinent travel regulations and allowances related to long-term TDY assignments. "Long-term assignment" (synonymous with "extended stay") is defined by the Department as a period of temporary duty of 30 days or more. In 1997 GSA added another category of allowances called "Temporary Change of Station" or "TCS". TCS permits an agency to pay a specific set of relocation allowances for a temporary change of duty station of six to 30 months in duration.

The Department's policy manual, DLMS-7, on Travel Management, contains more detail and should be used with this pamphlet. Other controlling policies are contained in the Federal Travel Regulation (41 CFR 301-304), the Government Employees Training Act of 1953 (5 USC 4101 to 4118; 5 CFR 410-603), the Intergovernmental Personnel Act (5 USC 3371-3375 and 5724), and various Comptroller General or

GSA Contract Board of Appeal Decisions.

The information contained in this pamphlet is generally applicable to all long-term assignments; however, assignments for the purpose of training are treated somewhat differently from other assignments and are noted when applicable.

By its very nature, long-term temporary duty travel requires an individually-tailored travel authorization. The authorizing official must consider the length and nature of the assignment, availability of lodging on a weekly or monthly basis, the need to travel from a primary temporary duty station to other temporary duty stations, the possibility of assignment being completed early, the morale of the employee, and other considerations.

The following are three alternatives available to compensate employees for extraordinary costs associated with long-term temporary assignments:

- Authorize a temporary change of station.
- Authorize two relocation moves.
- Pay the employee per diem.

These options should be weighed to ensure the lowest cost to the government consistent with fairness to the employee and achieving the success of the temporary assignment.

Questions concerning the effect of leave on per diem, returning home on days off, use of government-owned vehicles for return travel home, use of contracted city-pair airfares, tax implications of long-term travel and submission of vouchers are covered in this booklet.

II. Temporary Change of Station (TCS)

Allows payment of a specific set of relocation allowances in connection with a six to 30 month temporary assignment. As compared to permanent relocation allowances, property management services may be reimbursed whereas home sale and purchase expenses are not. In most cases, this option will cost less than paying expenses related to selling and purchasing real estate or payment of long-term per diem. TCS also can be advantageous to the employee by providing a reasonable set of allowances more in tune with the needs of the relocating employee and family.

Relocation expenses may include:

- Payment of property management services to rent the employee's primary home. Services provided by a relocation service company may include obtaining a tenant, negotiating a lease, inspecting the property regularly, managing repairs and maintenance, enforcing lease terms, collecting rent, paying the mortgage and other carrying expenses from rental proceeds and/or funds of the employee, and accounting and reports to the employee.
- Househunting trip for the employee and/or employee's spouse.
- Transportation of household goods and personal effects (not to exceed 18,000 pounds) to and from the assigned location, including 90-days temporary storage
- Travel and per diem allowances for the employee and immediate family while traveling to and from the assignment location.
- Per diem allowances for the employee and immediate family while occupying temporary quarters at the assignment location and on return to the former post of duty. Use of temporary quarters is approved on 30 day increments with justification/approval required after 60 days.

- Miscellaneous expense allowance of up to \$350 for the employee and \$700 for the employee and family.
- Transportation of a mobile home instead of movement of household goods and a shipment of a POV.
- Relocation income tax allowance.

The Agency Head may authorize the use of this option for a new employee including political appointees under certain conditions. (See FTR Amendment 64 - Sec. 302-1. 3)

III. Two Relocation Moves with Temporary Duty

In unusual circumstances a temporary relocation may be treated like a permanent change of duty station (e.g. an assignment lasting longer than 30 months). In such cases the government will pay certain relocation allowances associated with the sale of a home at the employee's permanent duty station (or breaking a lease) and the purchase of a home at the temporary duty station. Home sale and purchase costs related to restoring the employee to his original duty station are also paid.

Additional relocation expenses may include:

- Househunting trip for the employee and/or employee's spouse.
- Transportation of household goods and personal effects (not to exceed 18,000 pounds) to and from the assigned location, including 90-days temporary storage
- Travel and per diem allowances for the employee and immediate family while traveling to and from the assignment location.
- Per diem allowances for the employee and immediate family while occupying temporary quarters at the assignment location and on return to the former post of duty. Use of temporary quarters is approved on 30 day increments with justification/approval

required after 60 days.

- Miscellaneous expense allowance of up to \$350 for the employee and \$700 for the employee and family.
- Transportation of a mobile home instead of movement of household goods and a shipment of a POV.
- Relocation income tax allowance as appropriate.

Allowable relocation expenses do not include the costs of selling or purchasing a residence in conjunction with a training or mobility assignment.

Authorizing officials are required to compare the costs of relocating the employee (two moves) with the costs associated with temporary duty per diem and authorize the most cost-effective method. When the cost of two relocations is compared with long-term per diem, the per diem costs are based on the maximum GSA rate for the particular geographic area or a reduced per diem rate depending on the particular circumstances.

IV. Lodgings-Plus at GSA Maximum Rate

This method is seldom authorized since long-term lodging typically includes food preparation facilities (kitchen) thereby reducing meal costs. However, this method may be used when it is known in advance that the employee will be away from the primary TDY point on other official travel to the extent that long-term lodging arrangements are not practical. Under the lodgings-plus system, the allowable per diem consists of the daily lodging cost plus the applicable M&IE (meals & incidental expenses) rate not to exceed the maximum per diem rate prescribed for the location involved.

V. Reduced Per Diem

When lodgings and/or meals can be obtained by the employee at a reduced cost (e.g., weekly/monthly rate) or furnished to the employee at no cost or a nominal cost by the Government, the authorized per diem must be reduced. In setting this reduced per diem, the authorizing official should consider any known factors that will cause the traveler's per diem expenses in a specific situation to be less than the applicable maximum rates prescribed for the geographic area where the temporary duty is to be performed. An important factor in determining the maximum amount for meals and incidental expenses is whether the lodging accommodations have meal preparation facilities.

Expenses covered within the per diem rate are: breakfast, lunch, and dinner and related tips and taxes; fees and tips to porters, baggage carriers, and bellhops; laundry and cleaning and pressing of clothes; and transportation between places of lodging or business and places where meals are taken, or foods for preparation are purchased.

When a reduced per diem is authorized for extended TDY assignments, the travel authorization should state the amount authorized for M&IE and the amount authorized for lodging.

For extended training assignments (after 30 days), a per diem not more than 55 percent of the applicable maximum per diem rate prescribed for the geographic area should be authorized (lower, if warranted). A per diem above 55 percent must be justified and the circumstances (e.g, unavailability of acceptable lower cost lodging) leading the agency to the conclusion that the higher payment would be in the public interest must be documented.

In no case will a reduced per diem be less than \$2.

VI. Weekly or Monthly Rentals - Computation of Lodging Costs

In conjunction with reduced per diem, when the employee obtains lodging on a weekly or monthly rental basis, the daily lodging cost is computed by dividing the total lodging cost by the number of days the accommodations are actually occupied, provided the cost to the Government does not exceed the maximum daily lodging amount set by GSA for that geographic area. Leave days do not count as days of occupancy in calculating the daily rate. (Personal leave, to the extent possible, should be scheduled so as not to incur unnecessary rental costs.)

When an employee rents a room, apartment, house, or other lodging the following expenses may be considered part of the lodging cost: the rental cost; if unfurnished, the rental cost of appropriate and necessary furniture and appliances, such as a stove, microwave oven, refrigerator, chairs, tables, bed, sofa, television, and vacuum cleaner; cost of connection, use, and disconnection of utilities; cleaning charges; monthly telephone use fee (does not include phone installation nor long-distance calls); and, if ordinarily included in the price of a hotel or motel room in the area concerned, the cost of special user fees, such as cable TV charges and plug-in charges for automobile head bolt heaters.

VII. Per Diem Allowances for Use of a Recreational Vehicle for Lodging

The term "recreational vehicle" includes mobile homes, campers, camping trailers, or self-propelled mobile recreational vehicles. Reimbursements depend on whether the recreational vehicle (RV) is privately-owned or leased. When an employee uses a privately-owned RV for lodging, reimbursement is limited to parking fees, fees for connections, use, and disconnection of utilities (electricity, gas, water, and sewage), bath and shower fees and dumping fees. Depreciation of a privately-owned RV shall not be considered as a lodging cost. When the use of a rented RV is specifically authorized or approved, rental fees in addition to those listed for privately-owned vehicles are reimbursable, limited to the applicable maximum rate for the area.

VIII. Use of Contracts and Purchase Orders

Contracts or purchase orders may be used to procure long-term housing or subsistence if the overall cost to the government can be reduced. Lodging and some meals are frequently included in comprehensive fees paid for long-term training.

IX. Travel Assignment Canceled Before Commencement

When the employee incurs lodging expenses in reasonable expectation of a travel assignment being completed as ordered or directed, and due to a change in travel orders the travel assignment is canceled before its commencement, prepaid lodging expenses may be reimbursed as a miscellaneous travel expense.

X. Temporary Duty Curtailed, Canceled, or Interrupted for the Benefit of the Government

When the temporary duty assignment is curtailed or interrupted for the benefit of the Government or for other reasons beyond the employee's control and the employee is unable to obtain a refund of prepaid rent, expenses incurred for unused lodging may be reimbursed. The approving official must determine that the employee acted reasonably and prudently in incurring allowable lodging expenses pursuant to temporary duty travel orders. In instances where the travel assignment was interrupted for official purposes (e.g., when the employee is directed to perform temporary duty at another location), allowable per diem expenses (if any) incurred during the interruption may be reimbursed separately, if otherwise proper.

In instances where the employee incurs an additional lodging expense by failing to check out by the posted check-out time because the employee left belongings in the room intending to check out during the day, reimbursement for the additional lodging cost may not be paid.

XI. Forfeited Rental Deposits

If because a temporary assignment is curtailed, canceled or interrupted for official purposes, the employee was required by the terms of a lease or rental agreement to pay a rental deposit and all or part of the deposit is forfeited to cover unpaid lodging costs, the amount of the forfeited deposit may be reimbursed as a miscellaneous travel expense. Reimbursement for deposits forfeited for damages to lodging accommodations are not allowed.

XII. Temporary Duty Interrupted for Benefit of Employee

When an employee takes annual leave for one-half or less of the work day per diem is still paid for that day. Where the leave is more than one half of the work day, no per diem can be paid for that day.

Employees are considered to be in a per diem status on weekends and Federal holidays (sometimes referred to as nonworkdays) except when they return to their official station or place of abode (defined as the place from which the employee commutes daily to the official station).

Per diem is not paid for weekends and Federal holidays when employees are in an annual leave status at the end of the workday before the weekend or holiday and at the beginning of the workday following the weekend or holiday, and the period of leave on either of those days is more than one-half of the work day for that day. Per diem is not paid for more than two nonworkdays in cases where leave of absence is taken for all of the working hours between the nonworkdays.

XIII. Return to Official Station for Weekends, Holidays and Other Nonworkdays

A. Ordered Return

An employee who is required by appropriate agency officials to return to his/her official station for the nonworkdays to perform official business or because it is otherwise advantageous to the Government is allowed the round-trip transportation expenses and per diem for the en route travel.

An agency may authorize per diem and transportation expenses to an employee to return home for nonworkdays when a cost savings will be

achieved. Such travel should be scheduled within the employee's duty hours to the extent practicable. The cost of lost productivity attributable to the duty hours involved in traveling to and from the employee's residence for nonworkdays is considered in determining the cost savings.

B. Authorized - 45 Day Rule

Employees on temporary duty for 45 consecutive days or longer, may, at the discretion of the authorizing official, be authorized round-trip transportation expenses and per diem en route for periodic return travel to their official stations or places of abode for weekends and Federal holidays. Return travel authorized under these provisions should be performed outside the employee's regularly scheduled duty hours or during periods of authorized leave. However, with employees not exempt from the Fair Labor Standards Act overtime provisions, consideration should be given to scheduling the authorized travel to minimize payment of overtime, including scheduling of travel during regularly scheduled duty hours when necessary. This provision for return travel is NOT applicable to long-term training assignments.

C. Voluntary

When an employee voluntarily returns to his/her official station or place of abode for nonworkdays, the maximum reimbursement for the round-trip transportation and per diem en route is limited to the per diem allowance and travel expenses that would have been allowed had the employee remained at the temporary duty station. The employee must perform any such voluntary return travel during nonduty hours or periods of authorized leave. GSA city-pair contracted fares may not be used unless the return trip is authorized. It is advantageous to authorize return trips when net result is a lower cost to the Government.

XIV. Interruption Due to Illness or Injury or a Personal Emergency Situation

Provisions governing per diem allowable for emergency travel due to an employee's incapacitating illness or injury or because of a personal emergency situation are found in Part 12 of DLMS-7. If you take leave of any kind due to an incapacitation illness or injury, per diem may be continued at the rate authorized for a reasonable period, not to exceed 14 calendar days. Per diem for periods of sick leave more than 14 days may be authorized by the official who initially authorized the travel. However, per diem will not be allowed if you are confined to a hospital or medical facility.

XV. Use of Government-Owned or -Leased Vehicles

When return to the official duty station or residence on nonworkdays is officially authorized, a Government-owned/leased vehicle may be authorized for return travel.

When return to the official duty station or place of abode is voluntary, use of Government-owned/leased vehicles is not allowed.

XVI. Tax Considerations

The Energy Policy Act of 1992 amended the Internal Revenue Code to provide that "the taxpayer shall not be treated as being temporarily away from home during any period of employment if such period exceeds 1 year." The Act states that this rule applies "to costs paid or incurred after December 31, 1992."

IRS Revenue Ruling 93-86 implementing the provisions of the Energy Policy Act of 1992 established a new test for determining whether an assignment is temporary or indefinite. Under the test, an assignment is temporary only if an employee has a realistic expectation that travel will last less than one year. The assignment is indefinite when an employee does not have an expectation concerning the assignment duration or has a realistic expectation that the assignment will last for more than one year. In an indefinite assignment, the employee may not deduct the expenses and all reimbursements are taxable. This applies

even if the assignment lasts less than one year. Revenue Ruling 93-86 applies only to assignment at a single location away from home. If the employee is returned to his/her permanent duty station for work assignments during the year, the tax consequences of extended assignments would not apply.

XVII. Vouchering

The traveler is advised to submit a travel voucher for the preceding month's expenses by the 10th calendar day of the current month. If agreeable with the employee's supervisor at the official station, the travel voucher may be approved for payment by the temporary supervisor at the TDY location. However, travel vouchers may only be processed for payment at the employee's official duty station.

XVIII. Additional Information

For additional information and guidance contact the Financial Manager serving your organization.